



	<b>No. 09-04</b>
<b>Subject:</b> 2008-09 Year-End Training-Session II	<b>Date Issued:</b> 03/26/09
<b>References:</b> CALSTARS Procedures Manual Volume 7	<b>Expires:</b> 06/30/09

**PURPOSE:**

To provide departments the 2008-09 year-end training schedule for Session II-Year-End Statement Preparation.

**NOTE:** The class schedule for Session I-Year-End Planning and Preparation was issued in COM 09-03 on March 10, 2009.

**BACKGROUND:**

Each year, the Department of Finance (CALSTARS) provides year-end training for accounting personnel who are responsible for planning the year-end process and preparing or reviewing the year-end financial reports. This training is designed to discuss any changes to the State Controller's year-end requirements, review CALSTARS year-end closing instructions and increase awareness of the timing, duration and sequence of steps necessary to meet the filing deadlines.

Year-end training is presented in two sessions: **Session I** covers the planning for year-end activities during April, May and June, with an optional half-day afternoon session for experienced staff covering the automated year-end statement process and an overview of the standard year-end processes. **Session II** reviews the adjusting entries and covers year-end statement preparation for automated and manual financial reports, year-end closing processes and new year activities. Session II is available in one-day, two-day and three-day classes.

This COM specifically addresses Session II-Year-End Statement Preparation. Session II is designed for staff who prepare or review year-end financial statements. These sessions are not designed for individuals who are only responsible for recording accruals. Staff should carefully evaluate their level of experience and their anticipated participation in the year-end reporting process in order to select the section that will most closely meet their training needs. Refer to the class descriptions for details about the classes.

**REGISTRATION:**

All participants in CALSTARS Session II must register in advance by submitting a current CALSTARS Training Registration (CALSTARS 102) form. A copy of the CALSTARS 102 form (revision date December 2008) is attached for your convenience. The form is also available on the Internet at: [www.dof.ca.gov/html/calstars/forms.htm](http://www.dof.ca.gov/html/calstars/forms.htm). The form may be submitted electronically, mailed or faxed. All sections of the CALSTARS 102 form, including the participant's and training officer's or supervisor's e-mail address, must be complete and legible. Incomplete or illegible registration forms may be returned to the participant for further clarification.

**NOTE:** Please include your e-mail address and the number of years experience you have preparing year-end reports.

The CALSTARS Training Registrar enrolls each participant in their first available choice, and notifies the participant via e-mail. If all chosen classes are full, the Training Registrar places the participant on a waiting list and notifies the participant via e-mail of their placement on the waiting list. Participants on the waiting list may be contacted if there is a cancellation in one of the scheduled classes, or if additional classes are scheduled.

A "welcome" letter is sent via e-mail to the participant at least 10 days before the first day of class with details about the location, times and required class materials. Participants who have been notified of enrollment, but do not receive a "welcome" letter 7 days prior to the scheduled class, should contact the Training Registrar.

#### Substitutions:

A department may send a substitute if the registered participant is unable to attend. Substitute attendees must submit a completed CALSTARS 102 form and must meet all applicable class prerequisites. Whenever possible, notify CALSTARS of any substitutions before the first day of class. The registered participant should give the "welcome" letter and/or any required training materials to the substitute prior to class.

#### Cancellations/No-Shows:

The CALSTARS Training Registrar should be notified immediately if a registered participant must cancel a class. A notice of cancellation will be accepted without penalty if received more than 5 calendar days prior to the first day of class.

Late cancellations (received 5 calendar days or less before the first day of class) or no-shows for reasons other than illness or emergencies will be charged \$100 per each day of class missed per participant. Penalty charges will be invoiced and sent to the department's accounting office.

#### Tuition:

There is no direct cost to departments for attending year-end classes. Training costs (staff costs, operating expenses and indirect costs) are financed through CALSTARS. Departments are responsible for any travel and per diem expenses associated with training.

#### Disabled Participants:

Departments are responsible for providing and paying any costs for reasonable accommodation for their employees with disabilities. Notify CALSTARS in advance on the CALSTARS 102 form of any disabilities that may affect the registrant's participation in the class.

**ACTION REQUIRED BY ALL DEPARTMENTS:**

1. Review the attached class descriptions and dates offered. Decide who needs training and which classes are appropriate. Limit participants to those with direct responsibilities for preparing or reviewing the year-end financial reports.
2. Complete and submit an approved CALSTARS 102 form (revision date December 2008) to CALSTARS for Session II. Although there is no tuition cost, only registered participants will be admitted to the training classes. Participants will be registered on a first-come-first-served basis.

For questions or assistance with registration, please contact the CALSTARS Training Registrar: Anji Hilton at (916) 445-0211, extension 2811, e-mail [angela.hilton@dof.ca.gov](mailto:angela.hilton@dof.ca.gov) or Cindy Chastain at (916) 445-0211, extension 2812, e-mail [cindy.chastain@dof.ca.gov](mailto:cindy.chastain@dof.ca.gov).

/s/Freda Luan-Dun

Assistant Program Budget Manager

Attachment

STATE OF CALIFORNIA  
**CALSTARS TRAINING REGISTRATION**

CALSTARS 102 (REV 12/08)

CALSTARS Training Registrar Contacts: Cindy Chastain (916) 445-0211 ext 2812  
Angela Hilton (916) 445-0211 ext 2811

**TO:** CALSTARS Training Registrar  
Department of Finance (IMS: A-15)  
915 - L Street, 7<sup>th</sup> Floor  
Sacramento, CA 95814  
FAX: (916) 323-4049  
E-mail: caltrng@dof.ca.gov

**REGISTRATION:** Fax, mail, or e-mail completed form to address listed above. Please do not submit more than one copy.  
**REGISTRATION CONFIRMATION:** Participants are notified via e-mail of enrollment or placement on a waiting list when classes are full. A Welcome Letter is sent via e-mail to each participant at least 10 days prior to the scheduled training. Registrants not receiving a Welcome Letter at least 7 days prior to the scheduled class should contact the CALSTARS registrar listed above.

**SUBSTITUTIONS:** Departments may substitute staff who meet the course prerequisites. Substitute attendees must present a completed CALSTARS Training Registration Form (CALSTARS 102).

**CANCELLATIONS, NO SHOWS:** Departments must notify the CALSTARS Registrar of cancellations at least 5 days prior to the scheduled class to avoid penalty charges. The CALSTARS Registrar must be notified of cancellations in the case of illness or unforeseen emergency as soon as possible, but no later than 8:30 a.m. on the day of class.

**Late cancellations (received 5 days or less prior to the scheduled class) and no-shows for Track classes** other than illness or unforeseen emergencies will be charged \$100 per each day of class missed per participant.

Late cancellations and no-shows for Monarch classes will be charged the full tuition.

**REASONABLE ACCOMODATIONS:** Must be provided by the registrant's department.

TRACK NUMBER	CLASS TITLE	YEARS OF EXPERIENCE PREPARING YEAR-END REPORTS (FOR YEAR-END TRAINING CLASSES ONLY) :
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PREREQUISITES: Does the participant meet the prerequisites for the class as stated in the training announcement? YES <input type="checkbox"/> NO <input type="checkbox"/>	Does the training directly relate to the current job assignment? YES <input type="checkbox"/> NO <input type="checkbox"/>	BRIEF JOB DESCRIPTION:
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	SECTION NUMBER	SECTION DATES
1 <sup>ST</sup> CHOICE		
2 <sup>ND</sup> CHOICE		
3 <sup>RD</sup> CHOICE		

TRAINING PARTICIPANT'S NAME (as it is to appear on the training certificate)		PARTICIPANT'S E-MAIL ADDRESS (REQUIRED)	
DEPARTMENT	IMS CODE	ORGANIZATION CODE	
UNIT	CIVIL SERVICE CLASSIFICATION TITLE		
ADDRESS	PARTICIPANT'S WORK PHONE NUMBER      EXTENSION (      )      -		
CITY	STATE	ZIP CODE	

PLEASE DESCRIBE ANY DISABILITIES WHICH MAY IMPACT THE REGISTRANT'S PARTICIPATION IN THE TRAINING CLASS. REASONABLE ACCOMMODATIONS (IF ANY) MUST BE PROVIDED BY THE PARTICIPANT'S DEPARTMENT.

NAME OF TRAINING OFFICER OR SUPERVISOR AUTHORIZING ATTENDANCE	SIGNATURE OF TRAINING OFFICER OR SUPERVISOR AUTHORIZING ATTENDANCE		
E-MAIL ADDRESS OF TRAINING OFFICER OR SUPERVISOR (REQUIRED)	TELEPHONE NUMBER (      )      -	EXTENSION	DATE

Do not write below this line: TO BE COMPLETED BY CALSTARS REGISTRAR

ENROLLED CLASS DATE	PLACED ON WAITING LIST	REGISTRARS INITIALS	DATE

CANCELLED ON:

☐

DID NOT SHOW

☐

LATE CANCELLATION

☐

INVOICE

## 2008-09 Year-End Training

### Session II–Year-End Statement Preparation

**WHAT/WHO:** Session II provides instruction on preparing year-end financial statements. It is available in one-day, two-day and three-day classes. Session II is designed only for staff who prepare or review the year-end financial reports. It is **not** designed for staff who are only responsible for recording accruals.

- The **one-day class** covers the automated statement process, reviews the requirements for participation and the steps involved in preparing and submitting automated year-end financial reports. It includes a detailed review of the DB3 report and an exercise. The class reviews the standard year-end processes such as year-end adjusting entries, FM 13 processing, non-governmental fund reports, and YEC/YEO. **This class is designed for staff of ongoing automated year-end participants\*.**

*\* Ongoing automated participants are departments that participated in the auto year-end process last fiscal year and successfully transmitted at least one governmental cost fund or received a "No Data to Transmit" message on the F.2 Screen. Ongoing automated participants are not required to submit Reports 1, 2, 3, 5 or 15, therefore, these reports are not discussed in the one day classes.*

- The **two-day class** reviews the steps involved in preparing year-end financial reports from FM 13 activities through year-end closing and new year activities. This class includes exercises to complete a practice set of manual year-end financial reports. Some of the year-end statement exercises will be completed using pre-formatted Excel spreadsheets, so students registering for the class must be familiar with Excel. The last part of this class is optional and reviews the requirements for participation and the steps involved in preparing and submitting automated year-end financial reports. It also includes a review of the CALSTARS DB3 report and an exercise demonstrating the use of automated year-end TCs. **This class is recommended for staff with 3 or more years of experience preparing and/or reviewing year-end financial reports.**
- The **three-day class** covers the same material as the two-day class, but more time is allowed to explain each step in the year-end closing process and to complete the exercises included in the practice set. Some of the year-end statement exercises will be completed using pre-formatted Excel spreadsheets, so students registering for classes must be comfortable using Excel. The last part of this class is optional and covers a brief overview of the automated year-end statement process. **This class is recommended for staff with less than 3 years of experience preparing year-end financial reports.**

**NOTE:** The **half-day** automated year-end statement class previously given in Session II is now being offered as an optional afternoon segment of Session I–Planning and Preparing for Year-End. For more details, refer to COM 09-03, issued March 10, 2009.

## 2007-08 Year-End Training Session II–Year-End Statement Preparation (continued)

**METHODOLOGY:** This class reviews year-end financial statement preparation, using CALSTARS Procedures Manual, Volume 7, Chapters 2–6. The 2 and 3 day classes include exercises to complete adjusting entries and a practice set of manual year-end financial reports. Some of the year-end report exercises will be completed using pre-formatted Excel spreadsheets (except at out-of-town locations). Registrants for Sacramento classes should be comfortable using Excel.

**WHERE:** Department of Finance, Basement Training Room (Cypress A)  
915 L Street, Sacramento, CA 95814

**WHEN:**

One-Day Classes 8:30 a.m. to 4:30 p.m.		Two-Day Classes 8:30 a.m. to 4:30 p.m.	
Section #	Dates	Section #	Dates
5	May 14	3	May 7-8
9	June 4	7	May 21-22
14	June 18	10	June 8-9
		11	June 11-12

Three-Day Classes 8:30 a.m. to 4:30 p.m.	
Section #	Dates
1	April 28-30
2	May 4-6
4	May 11-13
6	May 18-20
8	June 1-3
13	June 15-17

**OTHER CLASS LOCATIONS:** Department of Industrial Relations  
455 Golden Gate Avenue, San Francisco, CA 94102

**NOTE:** Please refer to your welcome letter for class times. This class will not utilize pre-formatted Excel spreadsheets.

Section #	Dates
12	June 11-12